

Subpart B—Oil, Gas, and OCS Sulfur—General

AUTHORITY: The Federal Oil and Gas Royalty Management Act of 1982 (30 U.S.C. 1701 *et seq.*).

SOURCE: 49 FR 37345, Sept. 21, 1984, unless otherwise noted.

§ 210.50 Required recordkeeping.

Information required by the MMS shall be filed using the forms prescribed in this subpart, which are available from MMS. Records may be maintained in microfilm, microfiche, or other recorded media that is easily reproducible and readable.

§ 210.51 Payor information form.

The Payor Information Form (Form MMS-4025) must be filed for each Federal or Indian lease on which royalties are paid. Where specifically determined by MMS, Form MMS-4025 is also required for all Federal leases on which rent is due. The completed form must be filed by the party who is making the rent or royalty payment (payor) for each revenue source. Form MMS-4025 must be filed no later than 30 days after issuance of a new lease or a modification to an existing lease which changes the paying responsibility on the lease.

§ 210.52 Report of sales and royalty remittance.

(a) You must submit a completed Form MMS-2014 (Report of Sales and Royalty Remittance) to MMS with:

- (1) All royalty payments; and,
- (2) Rents on nonproducing leases, where specified.

(b) When you submit Form MMS-2014 data electronically, you must not submit the form itself.

(c) Completed Forms MMS-2014 for royalty payments are due by the end of the month following the production month.

(d) Where applicable, completed Forms MMS-2014 for rental payments are due no later than the anniversary date of the lease.

(e) This section does not prohibit you from making early payments voluntarily.

[64 FR 38123, July 15, 1999]

§ 210.53 Reporting instructions.

(a) Specific guidance on how to prepare and submit required information collection reports and forms to MMS is contained in an MMS "Oil and Gas Payor Handbook," a "Production Accounting and Auditing System Reporter Handbook," and a "PAAS Onshore Oil and Gas Reporter Handbook." The Payor Handbook is available from the Minerals Management Service, Royalty Management Program, P.O. Box 5760, Denver, Colorado 80217-5760. The Reporter Handbooks are available from the Minerals Management Service, Royalty Management Program, P.O. Box 17110, Denver, Colorado 80217-0110.

(b) Royalty payors or production reporters should refer to these handbooks for specific guidance with respect to oil and gas reporting requirements. If additional information is required, the payor or reporter should contact the MMS at the above address. The appropriate telephone numbers are listed in the handbooks.

[51 FR 45882, Dec. 23, 1986, as amended at 53 FR 16412, May 9, 1988; 57 FR 41867, Sept. 14, 1992; 58 FR 64902, Dec. 10, 1993]

§ 210.54 Definitions.

Terms used in this subpart shall have the same meaning as in 30 U.S.C. 1702.

[49 FR 37345, Sept. 21, 1984. Redesignated at 51 FR 45882, Dec. 23, 1986]

§ 210.55 Special forms or reports.

(a) MMS may require you to submit additional information, forms, or reports other than those specifically referred to in this subpart. MMS will give you instructions for providing such information or filing such reports or forms. MMS will make requests for additional information, forms, or reports under this section in conformity with the Paperwork Reduction Act of 1995, 44 U.S.C. 3501, and other applicable laws.

(b) If you file a Form MMS-4025, Payor Information Form (PIF) under § 210.51, you must provide the following information to MMS upon request for each PIF:

- (1) The AID number for the lease;
- (2) The name, address, Taxpayer Identification Number (TIN), and